

Amendment No. 1 to SB2110

Ketron  
Signature of Sponsor

**AMEND Senate Bill No. 2110**

**House Bill No. 2074\***

by deleting Section 3 in its entirety and by substituting instead the following:

SECTION 3. Tennessee Code Annotated, Section 67-5-509(d), is amended by designating the existing language as subdivision (1) and by adding the following language to be designated as subdivision (2):

(2) With respect to forced assessments of tangible personal property for tax year 2007, correction of assessments pursuant to this section must be requested by the taxpayer, or initiated by the assessor, no later than September 1, 2009.

AND FURTHER AMEND by deleting the amendatory language of Section 4 and by substituting instead the following:

provided the board shall have no power to hear or determine claims that a statute is unconstitutional on its face, nor claims involving collateral attacks upon actions or decisions otherwise appealable under this part;

AND FURTHER AMEND by deleting Section 5 in its entirety and by adding the following new sections:

SECTION 5. Tennessee Code Annotated, Section 67-5-1412, is amended by adding the following sentence at the end of subsection (e):

The board may not for any reason hear appeals filed after this deadline.

SECTION 6. This act does not affect rights or duties that matured, liabilities or penalties that were incurred, or proceedings begun before its effective date.

SECTION 7. This act shall take effect upon becoming a law, the public welfare requiring it.